

CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENT ASSESSMENT

FOR ASSESSOR'S USE ONLY
Received
Approved
Denied
Reason for Denial

Dennis Draeger, Assessor-Recorder-County Clerk County of San Bernardino Assessor's Office 172 West Third St. San Bernardino, CA 92415-0310 www.sbcounty.gov/assessor (909) 387-8307

THIS FORM MUST BE FILED WITH THE ASSESSOR PRIOR TO OR WITHIN 30 DAYS OF THE DATE OF COMMENCEMENT OF CONSTRUCTION

GENERAL INFORMATION

Section 75.12 of the California Revenue and Taxation Code provides that, ". . . any real property on which new construction is completed....... " and which qualifies for the exclusion under Section 75.12, ". . . shall not be added to the supplemental roll until the date that (the) property, in whole or in part . . .

- (a) changes ownership,
- (b) is rented or leased, (or)
- (c) is occupied or otherwise used by the owner or with the owner's consent. . . ," except as a " . . . model home or other use as is incidental to an offer for a change of ownership . . . ," whichever comes first.

This exclusion applies "... only if the owner notifies the assessor in writing, **prior to or within 30 days of the date of commencement of construction**, that he or she offers or intends to offer that property for sale or other change of ownership, and does not intend to rent, lease, occupy or otherwise use that property, except (as) model homes or other use as is incidental to an offer for a change of ownership, and the owner requests the application of this section."

The owner of any real property granted this exclusion shall notify the assessor within 45 days of the earliest

date that any of the following occur:

- (a) The property changes ownership or is subject of an unrecorded contract of sale;
- (b) The property is rented or leased:
- (c) The property is occupied and the occupancy of the property is other than as a model home or incidental to an offer for a change of ownership.

Failure to notify the assessor within the prescribed time period may result in a penalty of one hundred dollars (\$100) or 10% of the taxes applicable to the new base year value, whichever is greater, not to exceed two thousand five hundred dollars (\$2,500).

OWNERSHIP INFORMATION

Real Property Owner	
D.B.A	
Mailing Address	
Telephone Number (8:00 a.m. to 5:00 p.m.) ()	

List The legal description and/or Assessor's Parcel number for each property for which you are claiming an exclusion on the back of this form. (If additional space is needed, a separate page may be attached, but please be sure to use the same format as shown.)

16-19616-111 Rev. 8/04 ARP 002 Rev. (03-11)

OT BLOCK	TRACT	ASSESSOR'S PARCEL NO.	LOT	BLOCK	TRACT	ASSESSOR'S PARCEL NO.
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	<u> </u>					
FATEMENTS						
I am the ow	ner of the prope	rty described herein. I will co	mmence	construction	n on this prop	erty on
rent, lease,		to offer, the property for sa erwise use the property, e vnership.				
	ty described h	Supplemental Assessment erein, in accordance with				
new constr	uction on this t roll for the s	struction exclusion shall a property and shall not pre ucceeding January 1 lien ccur at a later time.	clude th	e reassess	ment of any	such property on the
		the real property on w hi				•

I under stand t hat s hould t he r eal property on w hich t he exclusion is allowed undergo a c omplete or partial change in ownership during the course of the new construction, the value of the transferred newly constructed real property would be subject to a supplemental assessment. If the transferee of that real property desires and qualifies for an exclusion from Supplemental Assessment for new construction subsequent t o t he t ransfer, s eparate a pplication must be made prior t o t he commencement of t he

I certify (or declare) under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

Executed	at			this	_ day of		, 20
Signature					•		
Signature	(Please indicate:	Owner	☐ Co-owner	- ·	ct purchaser	Attorney)	

NOTE: Only the owner or a co-owner of the above described property (including a purchaser under contract of sale) or his legal representative may sign.

If you are buying this property under an unrecorded contract of sale, you must attach a copy to the claim.

additional new construction.